

REMARKS

The undersigned wishes to thank Examiners O'Neill and Ruthkosky for the courtesy extended during the personal interview conducted on December 28, 2007. Claims 2 and 15 above are rewritten in the manner discussed during the interview, clarify that thermal residual energy is transferred to air or cathode output, clarify that the heat exchanger receives exhaust gasses from the expander, and should now be allowable. It is respectfully submitted that the amendments to claims 2 and 15 address the issues identified during the interview, and that no new issues are raised by these amendments. All other claims are canceled, and entry of this amendment is requested in order to place the application into condition for allowance.

If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

If necessary to effect a timely response, this paper should be considered as a petition for an extension of time sufficient to effect a timely response. Please charge any deficiency in fees or credit any overpayments to Deposit Account No. 05-1323 (Docket # 095309.53149US).

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Respectfully submitted,



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